STATE	NUMBER OF RATE CHANGES (Date)	(Amount)	CURRENT TAX RATE (As of 12/86)	SURROUNDING TAX RATES (State)	(Amount)	PERCENT OF TOTAL INDUSTRY (MSA Shipment) (As of 12/86 Full Yr.)	(State Tax Consumption)	INDEX MSA/ ST. TAX	TREND PERFORMANCE (MSA)	(State Tax)
WASHINGTON	7/81 5/82 8/82 12/85	4.0¢ .8¢ 2.2¢ 8.0¢	31¢ (Highest in Total U.S.)	Oregon Idaho	27.0¢ 9.1¢	1.55%	1.49%	104	-17.1%	-6.4%
(Sub)		(15.0¢)	(Surpassed on 6/1/87 by Minn. to 38¢)							
OREGON	12/81 6/82 10/85	7.0¢ 3.0¢ 8.0¢	27¢	Idaho Nevada California	9.1¢ 15.0¢ 10.0¢	1.24%	1.09%	114	-2.9%	-20.4%
(Sub)		(18.0¢)								
ILLINOIS	12/85	8.0¢	20¢	Kentucky Indiana Missouri	3.0¢ 10.5¢ 13.0¢	4.64%	4.54%	102	-14.2%	-17.3%
MICHIGAN	5/82	10.0¢	21¢	Ohio Indiana	14.0¢ 10.5¢	3.99%	4.12%	97	-10.0%	-12.5%
MAINE	9/83 10/85	4.0¢ 8.0¢	28¢	New Hamp. Vermont	17.0¢ 17.0¢	0.51%	0.53%	96	-2.4%	-6.8%
KANSAS	10/85	8.0¢	24¢	Missouri Nebraska Colorado Oklahoma	13.0¢ 23.0¢ 20.0¢ 18.0¢	1.07%	0.97%	110	-2.6%	-12.9%
IOWA	10/85	8.0¢	26¢	Wisconsin Minnesota So Dakota Missouri Illinois	25.0¢ 23.0¢ 23.0¢ 13.0¢ 20.0¢	1.07%	1.10%	97	-10.0%	-17.6%
NEW JERSEY	6/82 7/83	5.0¢ 1.0¢	25¢	New York Penn. Delaware	21.0¢ 18.0¢ 14.0¢	2.97%	2.89%	103	-5.2%	-14.1%
FLORIDA	7/86	3.0¢	24¢	Georgia Alabama	12.0¢ 16.5¢	5.25%	4.87%	108	9.8%	5.4%
N. CAROLINA	None	-	2¢	Tennessee S Carolina	13.0¢ 7.0¢	3.46%	3.22%	107	-10.5%	-16.6%
VIRGINIA	None	-	2.5¢	D.C. Maryland W Virginia Tennessee	13.0¢ 13.0¢ 17.0¢ 13.0¢	2.84%	2.57%	111	0.1%	-4.6%
KENTUCKY	None	-	3¢	W Virginia Tennessee Missouri Illinois Indiana Ohio	17.0¢ 13.0¢ 13.0¢ 20.0¢ 10.5¢ 14.0¢	2.17%	2.44%	89	-12.6%	-11.2%
WYOMING	None	-	8¢	Montana Utah Colorado Nebraska S. Dakota	16.0¢ 12.0¢ 20.0¢ 23.0¢ 23.0¢	0.06%	0.22%	27	-25.8%	-20.8%
TOTAL U.S.			17¢			100.00%	100.00%	106	-5.5%	-7.1%

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Source: https://www.industrydocuments.ucsf.edu/docs/kfwm0004

STATE	SMOKING RESTRICTIONS	EFFECTIVE DATE	POPULATION TRENDS (Median Age) (80)	(84)	(Number in 000) (% of U.S.) (12/80)	(12/84)	(Pop. Change)	UNEMPLOYMENT TRENDS (12 Months Ending) (1/81)	(12/86)	(Diff.)
WASHINGTON	Restaurants Gov. Owned Bldgs.	8/9/81 3/12/75	(30.1)	(31.3)	4,192.3 (1.8%)	4,386.4 (1.8%)	+4.6%	8.7%	8.2%	-0.5%
OREGON	Gov. Workplace Restaurants Gov. Owned Bldgs. Any Public Bldg.	1977 1981 1977 1981	(30.6)	(31.7)	2,678.4 (1.2%)	2,693.3 (1.1%)	+0.6%	8.4%	8.5%	0.1%
ILLINOIS	NONE		(30.3)	(31.6)	11,452.7 (5.0%)	11,552.9 (4.8%)	+0.9%	9.1%	8.1%	-1.0%
MICHIGAN	Gov. Workplace Restaurants Gov. Owned Bldgs	1986 1976 1986	(29.3)	(30.6)	9,287.9 (4.1%)	9,180.2 (3.9)	-1.2%	12.7%	8.8%	-3.9%
MAINE	Public Buildings Gov. Owned Bldgs Work Place - Private Work Place - Gov.	1954 1954 1985 1981	(30.7)	(32.1)	1,134.3 (0.5%)	1,165.8 (0.5%)	+2.8%	7.7%	5.3%	-2.4%
KANSAS	Gov. Owned Bldgs/ Public Meeting	1975	(30.6)	(31.9)	2,374.9 (1.0%)	2,448.0 (1.0%)	+3.1%	4.5%	5.4	0.9%
IOWA	Gov. Owned Bldgs/ Public Meetings	1978	(30.6)	(31.9)	2,924.5 (1.3%)	2,941.3 (1.2%)	+0.6%	5.9%	7.0%	1.1%
NEW JERSEY	Any Public Bldg Posted No Smoking Gov. Owned Bldgs/ Public Meetings Restaurants Work Place - Gov. Work Place - Private	1985 1985 1985 1985 1985	(32.3)	(33.6)	7,380.2 (3.2%)	7,545.8 (3.2%)	+2.2%	7.3%	5.0%	-2.3%
FLORIDA	Gov. Owned Bldgs/ Public Meetings Restaurants Workplace - Gov. Workplace - Private	1977 1985 1985 1985	(34.8)	(36.4)	10,026.0 (4.4%)	11,166.0 (4.7%)	+11.4%	5.9%	5.7%	-0.2%
N. CAROLINA	NONE		(29.9)	(31.2)	5,930.6 (2.6%)	6,215.9 (2.6%)	+4.8%	6.6%	5.3%	-1.3%
VIRGINIA	NONE		(30.1)	(31.2)	5,399.0 (2.4%)	5,692.4 (2.4%)	+5.4%	5.1%	5.0%	-0.1%
KENTUCKY	NONE		(29.5)	(30.9)	3,698.4 (1.6%)	3,769.7 (1.6%)	+1.9%	8.1%	9.3%	1.2%
WYOMING	NONE		(27.5)	(28.5)	482.1 (0.2%)	515.6 (0.2%)	+6.9%	3.9%	9.0%	5.1%
TOTAL U.S.			(30.4)	(31.7)	228,497.1	238,274.7	+4.3%	7.3%	7.0%	-0.3%

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